



# NASA Financial Management Manual

## **Table of Contents**

<b>FMM 9101 GENERAL .....</b>	<b>2</b>
9101-1 PURPOSE AND SCOPE .....	2
9101-2 RELATIONSHIP OF AWCS TO REPORTING SYSTEMS .....	2
9101-3 RESPONSIBILITIES .....	2
9101-4 PROCEDURES FOR EFFECTING CHANGES TO THE AWCS .....	2
9101-4A "FLASH" AGENCYWIDE CODE CHANGE (NF 1328).....	4
9101-4B "FLASH" AGENCYWIDE CODE CHANGE CONTINUATION SHEET (NF 1328Aa) 5	



# NASA Financial Management Manual

## **FMM 9101 GENERAL**

### **9101-1 PURPOSE AND SCOPE**

- a. The Agencywide Coding Structure (AWCS) establishes a uniform method of identifying and classifying all NASA financial activity for planning, programming, budgeting, accounting and reporting purposes. Additionally, the AWCS provides the official reference for the classification and coding of all financial activity to be used in the interpretation of various management reports.
- b. The Agencywide Coding Structure is applicable to NASA Headquarters, NASA Installations and component Installations, and sets forth the official reference for the classification of all financial transactions pertaining to NASA appropriations including reimbursable and unfunded transactions which are considered in NASA budgets. The coding structure provides a bridge between the detail internal coding required for NASA management and the external data required by the Office of Management and Budget and Congress for the management of the NASA Authorization and Appropriation Acts.

### **9101-2 RELATIONSHIP OF AWCS TO REPORTING SYSTEMS**

The Agencywide Coding Structure is the reference to be used for the identification of financial activity in all financial reporting systems. Specific reporting requirements such as reporting levels, frequency and methods are contained in specific sections of the Financial Management Manual devoted to individual reports.

### **9101-3 RESPONSIBILITIES**

The Director, Financial Management Division, NASA Headquarters, exercises functional supervision over the application of the coding structure in relation to financial systems and operations. The Director, Financial Management Division is also responsible for approving, publishing and maintaining the AWCS including the issuance of revisions and implementing instructions.

### **9101-4 PROCEDURES FOR EFFECTING CHANGES TO THE AWCS**

- a. Requests for the establishment of new codes or changes to existing codes by Headquarters offices will be initiated by submitting a completed NASA Form 1328, "Flash" Agencywide Code Change, to the Director, Financial Management Division, NASA Headquarters, Attn: Code BFG (See FMM Appendix 9101-4A and 9101-4B). Descriptions or titles placed on the form must not be greater than 60 characters in length.



# NASA Financial Management Manual

- b. Changes relevant to the NASA Form 1328, or questions regarding the Agencywide Coding Structure should be submitted by memorandum to the Director, Financial Management Division, NASA Headquarters, Attn: Code BFG, detailing desired changes, if applicable.
- c. Modifications to Installation coding systems for the purpose of accounting and reporting transactions to Headquarters must not be implemented until the change has been approved by the Financial Management Division, NASA Headquarters, Code BF and one of the following actions has occurred:
  - (1) An approved NASA Form 1328, "Flash" Agencywide Code Change, has been input into the AWCS automated system by NASA Headquarters, Code BFB for access by online users.
  - (2) Microfiche or photocopy output reflecting the changes has been received.

The need for this procedure is to assure coordination in the processing of modifications to edit tables which will be used in the validation of accounting data.



# NASA Financial Management Manual

**9101-4A "FLASH" AGENCYWIDE CODE CHANGE (NF 1328)**



# NASA Financial Management Manual

## **9101-4B “FLASH” AGENCYWIDE CODE CHANGE CONTINUATION SHEET (NF 1328A)**